

**INSTRUCTIONS
FOR COMPLETING RESORT TAX RETURN**

LINE

- A. COLUMNS 1, 2, & 3** Enter total **Gross** sales from Rooms in Column 1 **Gross** sales from alcoholic beverages in Column 2: and gross sales of food and non-alcoholic in Column 3.
- B. COLUMNS 1, 2, & 3** Enter all sales that are exempt from Resort Tax as defined by Miami Beach City Code Chapter 102, Article IV, Section 102-.308
- C. COLUMNS 1, 2, & 3** Enter the difference between Lines **A** and **B**.
- D. COLUMNS 1, 2, & 3** Enter the total tax **collected and due** in the appropriate column.
- E. COLUMNS 1, 2, & 3** If return is timely filed (including proper completion), enter 2% of taxes collected (up to a maximum of \$5,000 collected) as shown on Line D, Column 1, 2, & 3. If return is delinquent, enter nothing.
NOTE: Maximum collection allowance per return is \$100.00 and shall not be granted if the return is late.
Incomplete returns will result also in a ten percent or 50% reduction in the credit taken whichever is less.
- F. COLUMNS 1, 2, & 3** If return is delinquent, enter total of line D x 10% (penalties) plus line D x 1% (interest) for each month return is delinquent. (Penalties have a ceiling of 50% of line D)
Returns with zero tax due are subject to a late filing fee of \$25.00 per month until filed.
- G. COLUMN 1** Enter amount (s) indicated on memo Letter (s) received from this office. **Attach letter (s) to this return.**
- H. COLUMNS 1, 2, & 3** Enter amount due for each column.
- I. COLUMN 1** Enter the subtotal of columns 1, 2, & 3 on Line **H**.
- J. COLUMN 1 & 3** **COLUMN 1 - OCCUPANCY RATE FOR RENTALS**
COLUMN 3 - FOOD SALES ONLY: Enter the number of patrons served or the number of guest checks written (**indicate which**).